IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 46 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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COMMISSIONER OF INCOME-TAX

Versus

JASHVANTLAL S PANCHAL

Appearance:

1. INCOME TAX REFERENCE No. 46 of 1987

MR AKIL QURESHI for MR MANISH R BHATT for Petitioner No. 1

MR NR DIVETIA for Respondent No. 1

MR SN DIVATIA for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 31/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the revenue, the following question of law has been referred to this court for its opinion by the Income Tax Appellate Tribunal, Ahmedabad Bench 'A' under the provisions of sec. 256(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

"Whether in law and on facts the assessee is entitled to relief under section 80U of the Income-tax Act, 1961 as claimed for assessment years 1982-83 to 1984-85?"

2. Learned advocate Shri Akil Qureshi has appeared for the applicant whereas learned advocate Shri S.N. Divetia has appeared for the respondent.

3. The learned advocates have drawn our attention to the fact that in the case of the assessee himself during the earlier assessment years a similar question of law had been referred to this court. The said question was decided in ITR No. 176/86 on 3.7.2001.

4. Looking to the law laid down by this court in the case of the assessee himself, we answer the question in the affirmative i.e. in favour of the assessee and against the revenue.

The reference stands disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)